

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

Robert J. Feinstein

Bradford J. Sandler

Paul J. Labov

Colin R. Robinson

**PACHULSKI STANG ZIEHL & JONES  
LLP**

780 Third Avenue, 34th Floor

New York, NY 10017

Telephone: (212) 561-7700

Facsimile: (212) 561-7777

rfeinstein@pszjlaw.com

bsandler@pszjlaw.com

plabov@pszjlaw.com

crobinson@pszjlaw.com

*Counsel to the Official Committee of  
Unsecured Creditors*

In re:

BED BATH & BEYOND INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No: 23-13359 (VFP)

(Jointly Administered)

**Objection Deadline: July 14, 2023**

**FIRST MONTHLY FEE STATEMENT OF ALVAREZ & MARSAL NORTH  
AMERICA, LLC, FOR PAYMENT OF COMPENSATION AND  
REIMBURSEMENT OF EXPENSES AS FINANCIAL ADVISOR TO THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS  
FOR THE PERIOD FROM MAY 10, 2023 THROUGH MAY 31, 2023**

Alvarez & Marsal North America, LLC (“A&M”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) appointed in the above-captioned jointly

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

administered chapter 11 cases of Bed Bath & Beyond, Inc., *et al.* (the “Debtors”), hereby submits its first monthly fee statement (the “Statement”) pursuant to sections 330 and 331 of Title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, D.N.J. LBR 2016-1, and the *Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of This Court* entered on May 17, 2023 [Doc. No. 377] (the “Administrative Fee Order”). Pursuant to the Administrative Fee Order, responses to this Statement, if any, are due by **July 14, 2023.**

Dated: June 30, 2023

**ALVAREZ & MARSAL NORTH  
AMERICA, LLC**

By: /s/ Mark Greenberg  
Mark Greenberg  
600 Madison Avenue  
New York, NY 10022  
Telephone: 212.328.8562  
[mgreenberg@alvarezandmarsal.com](mailto:mgreenberg@alvarezandmarsal.com)

*Financial Advisor to the Official Committee of  
Unsecured Creditors*

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

**FEE APPLICATION COVER SHEET**

Debtor: Bed Bath & Beyond, Inc., <i>et al.</i> <sup>1</sup>	Applicant: Alvarez & Marsal North America, LLC (“A&M”)
Case No: 23-13359 (VFP)	Client: Official Committee of Unsecured Creditors
Chapter: 11	Case Filed: April 23, 2023

**SECTION I  
FEE SUMMARY**

Summary of the Amounts Requested for the Period from  
May 10, 2023 through May 31, 2023 (the “Fee Period”)

Fee Total:	\$699,374.50
Less: 20% Holdback	(139,874.90)
Plus: 100% Expenses	649.19
Total Sought at this Time	<u>\$560,148.79</u>

Summary of Amounts Requested for Previous Periods

	<u>FEES</u>	<u>EXPENSES</u>
Total Previous Fees Requested:	\$0.00	\$0.00
Total Fees Allowed To Date:	\$0.00	\$0.00
Total Retainer (If Applicable):	N/A	N/A
Total Holdback:	\$0.00	\$0.00
Total Received By Applicant:	\$0.00	\$0.00

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

**SECTION I (CONTINUED)**  
**FEE SUMMARY**

Professional	Position	Billing Rate	Hours	Fees
Howe, Christopher	Managing Director	\$ 1,350	4.8	\$ 6,480.00
Goulding, Jon	Managing Director	1,300	16.0	20,800.00
Hoeinghaus, Allison	Managing Director	1,250	4.0	5,000.00
Greenberg, Mark	Managing Director	1,200	102.2	122,640.00
Gonzalez, Andrea	Managing Director	1,075	16.1	17,307.50
Waldie, Bill	Managing Director	1,075	4.0	4,300.00
Jacobs, Kevin	Senior Advisor	1,350	3.0	4,050.00
Buich, Melissa	Senior Director	975	4.9	4,777.50
Hyak, Tim	Senior Director	975	3.5	3,412.50
Waschitz, Seth	Senior Director	950	0.9	855.00
Brouwer, Matthew	Senior Director	900	132.9	119,610.00
Lee, Julian	Director	750	2.2	1,650.00
Gosau, Tracy	Director	660	52.2	34,452.00
Hernandez, Dylan	Manager	800	3.7	2,960.00
Strong, Nichole	Manager	650	9.7	6,305.00
Bunyan, Richard	Manager	650	69.1	44,915.00
Brown, Katie	Manager	650	18.0	11,700.00
Shank, Adam	Manager	650	23.0	14,950.00
Ashraf, Farris	Senior Associate	700	3.2	2,240.00
Chung, Angelina	Senior Associate	700	5.3	3,710.00
Sinclair, Gibbons	Senior Associate	675	117.0	78,975.00
Blanchard, Madison	Senior Associate	575	37.3	21,447.50
Cox, Allison	Senior Associate	575	7.9	4,542.50
Sterling, Andrew	Associate	600	42.5	25,500.00
Myers, Haleigh	Associate	500	52.2	26,100.00
Tran, Annie	Associate	500	71.1	35,550.00
Choi, Won	Associate	400	40.6	16,240.00
Desai, Bijal	Analyst	525	112.2	58,905.00
<b>Total</b>			<b>959.5</b>	<b>\$ 699,374.50</b>

**SECTION II  
SUMMARY OF SERVICES**

<b>Project Category</b>	<b>Hours</b>	<b>Fees</b>
Asset Sales	37.1	\$ 32,660.00
Business Plan	0.4	480.00
Case Administration	15.0	15,945.00
Cash Budget	130.5	106,525.00
Claims / Liabilities Subject to Compromise	34.8	28,972.50
Contracts	4.9	3,157.50
Court Attendance / Participation	2.4	2,070.00
Employee Matters	13.1	12,917.50
Financial & Operational Matters	126.9	90,952.50
Financing Matters (DIP, Exit, Other)	72.6	67,845.00
Firm Retention	8.9	7,215.00
General Correspondence with Debtor & Debtors' Professionals	5.4	5,537.50
General Correspondence with UCC & UCC Counsel	16.4	17,230.00
Insurance Matters	0.5	465.00
Intercompany Claims	9.7	6,127.50
Miscellaneous Motions	49.0	47,112.50
Plan of Reorganization / Disclosure Statement	0.3	270.00
Potential Avoidance Actions / Litigation Matters	415.7	238,517.00
Tax Matters	11.4	12,000.00
Valuation	4.5	3,375.00
<b>Total</b>	<b>959.5</b>	<b>\$ 699,374.50</b>

**SECTION III  
SUMMARY OF DISBURSEMENTS**

<b>Expense Type</b>	<b>Amount</b>
Miscellaneous	\$622.29
Lodging	0.00
Meals	26.90
Airfare	0.00
Transportation	0.00
<b>Total</b>	<b>\$649.19</b>

<p style="text-align: center;"><b>SECTION IV CASE HISTORY</b></p>
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- (1) Date cases filed: April 23, 2023
- (2) Chapter under which cases commenced: Chapter 11
- (3) Date of Retention: May 10, 2023
- (4) Summarize in brief the benefits to the estate and attach supplements as needed:
  - (a) A&M analyzed the Debtors' weekly cash budgets and budget-to-actual cash variances, analyzed actual daily cash receipts and disbursements, reviewed weekly operational updates, and prepared cash flow presentations for the Committee
  - (b) A&M reviewed and summarized historical financial and operating data, including documentation posted to the Debtors' virtual data room
  - (c) A&M prepared benchmarking analyses to assess the fee structures of several of the Debtors' professionals
  - (d) A&M prepared and maintained due diligence request lists to monitor documents requested and received
  - (e) A&M analyzed the proposed DIP financing to assist Committee counsel in drafting a DIP objection, developing demonstratives for a DIP objection, and developing a DIP settlement structure
  - (f) A&M reviewed numerous motions and orders to ensure the authority sought by the Debtors was reasonable
  - (g) A&M monitored the sale process and corresponded with the Debtors' professionals regarding the status of asset sales and lease sales / terminations
  - (h) A&M analyzed the FILO lenders' purported make-whole claim
  - (i) A&M conducted research pertaining to potential asset recoveries
  - (j) A&M regularly participated in calls with the Committee, Committee counsel, and the Debtors' professionals
  - (k) To the extent not addressed by the foregoing descriptions, A&M performed other services on behalf of the Committee that were necessary and appropriate during these chapter 11 cases

In support of this Statement, the following exhibits are annexed hereto:

Exhibit A – Retention Order  
Exhibit B – A&M's itemized daily time records  
Exhibit C – A&M's itemized daily expense records

I certify under penalty of perjury that the foregoing is true and correct.

Dated: June 30, 2023

/s/ Mark Greenberg  
Mark Greenberg

**EXHIBIT A**  
**ALVAREZ & MARSAL NORTH AMERICA, LLC**  
**RETENTION ORDER**

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

Robert J. Feinstein  
Bradford J. Sandler  
Paul J. Labov  
Colin R. Robinson  
PACHULSKI STANG ZIEHL & JONES LLP  
780 Third Avenue, 34<sup>th</sup> Floor  
New York, NY 10017  
Telephone: (212) 561-7700  
Facsimile: (212) 561-7777  
rfeinstein@pszjlaw.com  
bsandler@pszjlaw.com  
plabov@pszjlaw.com  
crobinson@pszjlaw.com

*Proposed Counsel for the Official Committee of  
Unsecured Creditors*

In re:

BED BATH & BEYOND INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)



Order Filed on June 16, 2023  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

**ORDER AUTHORIZING EMPLOYMENT AND  
RETENTION OF ALVAREZ & MARSAL NORTH AMERICA, LLC AS FINANCIAL ADVISOR TO THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF THE DEBTORS, BED, BATH &  
BEYOND, INC., ET AL., EFFECTIVE AS OF MAY 10, 2023**

The relief set forth on the following pages, numbered two (2) through five (6), is hereby  
**ORDERED.**

**DATED: June 16, 2023**

\_\_\_\_\_  
Honorable Vincent F. Papalia  
United States Bankruptcy Judge

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.



Upon the application (the “Application”)<sup>2</sup> of the Official Committee of Unsecured Creditors (the “Committee”) appointed in the chapter 11 cases of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for entry of an order pursuant to sections 328, and 1103 of title 11 of the United States Code (the “Bankruptcy Code”), authorizing the employment and retention of Alvarez & Marsal North America, LLC (together with its and its affiliates’ and wholly owned subsidiaries’ respective agents, independent contractors, subcontractors, and employees, “A&M”), as financial advisor to the Committee, effective as of May 10, 2023, upon the terms set forth in the Application; and upon the Greenberg Declaration in support of the Application; and due and adequate notice of the Application having been given; and it appearing that no other or further notice of the Application need be given; and it appearing that, based on the representations in the Application and the Greenberg Declaration that A&M and its professionals are “disinterested” as such term is defined in section 101(14) of the Bankruptcy Code, and neither hold nor represent any adverse interest in these cases as required by section 1103(b) of the Bankruptcy Code; and it appearing that the relief requested in the Application is in the best interest of the Committee; and the Court having been advised that all formal and informal objections to the Application have been resolved, it is hereby

ORDERED that:

1. The Application is approved as set forth therein.
2. In accordance with Bankruptcy Code sections 328 and 1103, the Committee is authorized to employ and retain A&M effective as of May 10, 2023, as its financial advisor on the terms set forth in the Application without the need for any further action on the part of A&M or the Committee to document such retention.

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Application.

3. The terms of A&M's engagement, as set forth in the Application, including, without limitation, the compensation provisions and the indemnification provisions, are reasonable terms and conditions of employment and are hereby approved. However, the Debtors' obligations to indemnify A&M pursuant to the indemnification provisions included in the Application are subject to the following:

- (a) all requests by A&M for the payment of indemnification as set forth in this Order shall be made by means of an application to the Court and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Application and this Order and is reasonable under the circumstances of the litigation or settlement in respect of which indemnity is sought; provided, however, that in no event shall A&M be indemnified if a court determines by final order (which final order is no longer subject to appeal) that such claim arose out of its own bad faith, breach of fiduciary duty (if any), gross negligence, or fraud, or willful misconduct (including self-dealing);
- (b) in no event shall A&M be indemnified for any claim that either (i) a court determines by final order (which final order is no longer subject to appeal) that such claim arose out of A&M's own bad faith, self-dealing, breach of fiduciary duty (if any), gross negligence, fraud, or willful misconduct; (ii) for a contractual dispute in which the Debtors allege the breach of an indemnified party's contractual obligations if the Court determines that indemnification, contribution or reimbursement would not be permissible pursuant to *In re United Artists Theatre Company*, 315 F.3d 217 (3d Cir. 2003); or (iii) the claim is settled prior to a judicial determination as to clauses (i) or (ii), but is determined by this Court, after notice

and a hearing pursuant to terms of the Application and this Order, to be a claim or expense for which A&M is not entitled to receive indemnity under the terms of the Application and this Order; and

- (c) in the event A&M seeks reimbursement from the Debtors for attorneys' fees and expenses in connection with the payment of an indemnity claim pursuant to this Order, the invoices and supporting time records from such attorneys shall be included in A&M's own applications, both interim and final, and such invoices and time records shall be subject to the United States Trustee's Guidelines for compensation and reimbursement of expenses and the approval of the Court pursuant to sections 330 and 331 of the Bankruptcy Code without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

4. All parties-in-interest shall retain the right to object to (1) any demand by the indemnified parties for indemnification, contribution, or reimbursement; and (2) any request for reimbursement of legal fees of A&M's independent legal counsel.

5. A&M shall be authorized to use the services of certain subcontractors as set forth in the Application (the "Contractors") and shall: (a) pass through the cost of such Contractors to the Debtors at the same rate that A&M pays the Contractors; (b) seek reimbursement for actual costs only; (c) require the Contractors to file Rule 2014 affidavits indicating that the Contractors have reviewed the Parties in Interest List in this case, disclose the Contractors' relationships, if any, with Parties in Interest List and indicate that the Contractors are disinterested; and (d) A&M

shall attach any such Contractor invoices to its monthly fee statements, interim fee applications and/or final fee applications filed in this case.

6. A&M shall file applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in Bankruptcy Code sections 330 and 331, such Bankruptcy Rules as may then be applicable, the Local Bankruptcy Rules, the Guidelines, and the Court's Interim Compensation Order and any amendments or modifications thereto.

7. A&M will keep its time records in tenth-of-an-hour increments in accordance with Local Rule 2016-1 of this Court and shall otherwise comply with the requirements of that Local Rule, as well as Bankruptcy Rule 2016(a), and the United States Trustee Fee Guidelines.

8. A&M will only bill 50% for non-working travel.

9. Notwithstanding any other provision in this Order, the U.S. Trustee shall have the right to object to A&M's request(s) for interim and final compensation and reimbursement based on the reasonableness standard provided in section 330 of the Bankruptcy Code rather than section 328(a) of the Bankruptcy Code. This Order and the record relating to the Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of A&M's fees under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or the record shall constitute a finding of fact or conclusion of law binding on the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of A&M's fees.

10. Notwithstanding anything in the Application to the contrary and for the avoidance of doubt, A&M will not be entitled to recover attorneys' fees or expenses for defending its fee applications in these Chapter 11 Cases.

11. The Committee will coordinate with A&M and its other retained professionals to minimize unnecessary duplication of the services provided by any of its retained professionals.

12. Prior to charging any increases in its hourly rates, A&M shall provide ten-business-days' notice of any such increases to the Debtors, the U.S. Trustee, and the Committee, and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

13. To the extent that there may be any inconsistency between the terms of the Application and this Order, the terms of this Order shall govern.

14. The Committee and A&M are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

15. This Order shall be immediately effective and enforceable upon its entry.

16. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Bankruptcy Rules and the Local Bankruptcy Rules are satisfied by the Application.

17. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order and A&M's services for the Committee.

**EXHIBIT B**  
ITEMIZED DAILY TIME RECORDS  
FOR THE PERIOD OF MAY 10, 2023 THROUGH MAY 31, 2023

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
May 10, 2023 through May 31, 2023***

Professional	Date	Hours	Time Description
<b>Asset Sales</b>			
Greenberg, Mark	5/11/2023	0.2	Correspond with UCC member re: asset sale
Sinclair, Gibbons	5/11/2023	1.7	Review store closing information
Goulding, Jon	5/12/2023	0.4	Participate on call with UCC member and A&M team (Goulding, Greenberg) to discuss sale process
Greenberg, Mark	5/12/2023	0.4	Participate on call with UCC member and A&M team (Goulding, Greenberg) to discuss sale process
Goulding, Jon	5/12/2023	1.1	Review and comment on Debtors' sale process / sale timeline
Greenberg, Mark	5/12/2023	0.8	Review buyer list
Greenberg, Mark	5/16/2023	1.0	Supervise development of sale process update presentation to UCC
Desai, Bijal	5/16/2023	1.4	Prepare sale process update presentation for UCC
Brouwer, Matthew	5/16/2023	0.3	Review sale process update presentation for UCC
Desai, Bijal	5/16/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Goulding, Jon	5/16/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Greenberg, Mark	5/16/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Sinclair, Gibbons	5/16/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Brouwer, Matthew	5/16/2023	0.2	Prepare for call with Lazard re: sale process update
Greenberg, Mark	5/16/2023	1.1	Review buyer log
Brouwer, Matthew	5/16/2023	0.7	Participate on call with Lazard and A&M team (Goulding, Brouwer, Sinclair, Desai) to discuss sale process
Desai, Bijal	5/16/2023	0.7	Participate on call with Lazard and A&M team (Goulding, Brouwer, Sinclair, Desai) to discuss sale process
Goulding, Jon	5/16/2023	0.7	Participate on call with Lazard and A&M team (Goulding, Brouwer, Sinclair, Desai) to discuss sale process
Sinclair, Gibbons	5/16/2023	0.7	Participate on call with Lazard and A&M team (Goulding, Brouwer, Sinclair, Desai) to discuss sale process
Greenberg, Mark	5/16/2023	0.2	Correspond with A&G Realty re: lease sale process
Brouwer, Matthew	5/17/2023	0.3	Review A&G Realty lease sale update
Greenberg, Mark	5/17/2023	0.2	Review A&G Realty lease sale update
Goulding, Jon	5/18/2023	0.3	Review A&G Realty lease sale update
Desai, Bijal	5/19/2023	0.3	Review data room contents re: sale process updates
Brouwer, Matthew	5/23/2023	0.3	Review Lazard's sale process update report
Greenberg, Mark	5/23/2023	0.2	Review Lazard's sale process update report
Brouwer, Matthew	5/23/2023	0.4	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process
Goulding, Jon	5/23/2023	0.4	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process
Greenberg, Mark	5/23/2023	0.4	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process
Sinclair, Gibbons	5/23/2023	0.4	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process
Desai, Bijal	5/23/2023	0.7	Prepare sale process update presentation for UCC
Goulding, Jon	5/24/2023	0.4	Participate on call with Hilco and A&M team member (Goulding, Sinclair) to discuss going out of business process

**Exhibit B**

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
May 10, 2023 through May 31, 2023***

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Sinclair, Gibbons	5/24/2023	0.4	Participate on call with Hilco and A&M team member (Goulding, Sinclair) to discuss going out of business process
Brouwer, Matthew	5/24/2023	0.8	Review sale process update presentation for UCC
Greenberg, Mark	5/25/2023	0.1	Correspond with Hilco re: GOB sale process
Sinclair, Gibbons	5/25/2023	0.6	Review sale process update presentation for UCC
Brouwer, Matthew	5/27/2023	1.0	Review sale term sheets
Greenberg, Mark	5/29/2023	0.1	Correspond with Hilco re: GOB sale process timeline
Sterling, Andrew	5/29/2023	2.4	Review and comment on buybuy Baby bid
Desai, Bijal	5/30/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Goulding, Jon	5/30/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Greenberg, Mark	5/30/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Sinclair, Gibbons	5/30/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Goulding, Jon	5/30/2023	0.6	Analyze Lazard's sale process update
Sinclair, Gibbons	5/30/2023	0.3	Review Lazard's sale process update
Brouwer, Matthew	5/30/2023	0.4	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process
Goulding, Jon	5/30/2023	0.4	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process
Greenberg, Mark	5/30/2023	0.4	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process
Sinclair, Gibbons	5/30/2023	0.4	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process
Desai, Bijal	5/30/2023	1.2	Prepare sale process update presentation for UCC
Greenberg, Mark	5/30/2023	0.2	Update sale process update presentation for UCC
Sterling, Andrew	5/30/2023	2.0	Analyze BABY GOB sale
Greenberg, Mark	5/31/2023	0.1	Participate on call with A&G Realty re: lease sale
Greenberg, Mark	5/31/2023	0.2	Participate on call with UCC counsel re: lease sale / termination
Greenberg, Mark	5/31/2023	0.3	Participate on call with Lazard and A&M team (Greenberg, Sinclair) to discuss sale process
Sinclair, Gibbons	5/31/2023	0.3	Participate on call with Lazard and A&M team (Greenberg, Sinclair) to discuss sale process
Brouwer, Matthew	5/31/2023	0.7	Review asset purchase agreement
Desai, Bijal	5/31/2023	0.3	Update sale process update presentation for UCC
Goulding, Jon	5/31/2023	0.5	Review material re: potential asset sales
Greenberg, Mark	5/31/2023	1.5	Review letters of intent re: asset sale
Sinclair, Gibbons	5/31/2023	0.2	Correspond with A&M team re: sale process update
Sterling, Andrew	5/31/2023	2.6	Review and comment on asset purchase agreement
<b>Subtotal</b>		<b>37.1</b>	



*Exhibit B*

*Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
May 10, 2023 through May 31, 2023*

Professional	Date	Hours	Time Description
<b>Business Plan</b>			
Greenberg, Mark	5/20/2023	0.4	Review Debtors' business plan
<b>Subtotal</b>		<b>0.4</b>	
<b>Case Administration</b>			
Greenberg, Mark	5/10/2023	1.9	Prepare A&M workplan
Brouwer, Matthew	5/10/2023	0.5	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer) to discuss workstreams
Greenberg, Mark	5/10/2023	0.5	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer) to discuss workstreams
Brouwer, Matthew	5/10/2023	0.5	Participate on call with A&M team (Brouwer, Gibbons, Desai) re: A&M workplan
Desai, Bijal	5/10/2023	0.5	Participate on call with A&M team (Brouwer, Gibbons, Desai) re: A&M workplan
Sinclair, Gibbons	5/10/2023	0.5	Participate on call with A&M team (Brouwer, Gibbons, Desai) re: A&M workplan
Brouwer, Matthew	5/10/2023	0.7	Update A&M workplan
Greenberg, Mark	5/12/2023	1.6	Update A&M workplan
Brouwer, Matthew	5/12/2023	0.6	Update A&M workplan
Goulding, Jon	5/15/2023	0.6	Update A&M workplan
Greenberg, Mark	5/15/2023	0.9	Update A&M workplan
Brouwer, Matthew	5/15/2023	1.3	Update A&M workplan
Brouwer, Matthew	5/16/2023	0.1	Review critical dates memo
Greenberg, Mark	5/18/2023	1.4	Update A&M workplan
Brouwer, Matthew	5/18/2023	0.5	Update A&M workplan
Desai, Bijal	5/19/2023	0.2	Review critical dates memo
Brouwer, Matthew	5/22/2023	0.3	Update A&M workplan
Greenberg, Mark	5/22/2023	0.3	Update A&M workplan
Greenberg, Mark	5/26/2023	1.3	Update A&M workplan
Brouwer, Matthew	5/27/2023	0.1	Update A&M workplan
Greenberg, Mark	5/30/2023	0.7	Update A&M workplan
<b>Subtotal</b>		<b>15.0</b>	
<b>Cash Budget</b>			
Greenberg, Mark	5/10/2023	0.7	Analyze weekly cash flow budget
Desai, Bijal	5/11/2023	0.6	Analyze weekly operational update re: budget-to-actual cash variance report
Brouwer, Matthew	5/11/2023	1.2	Analyze weekly cash flow budget
Desai, Bijal	5/11/2023	1.4	Analyze preliminary cash flow budget
Goulding, Jon	5/11/2023	0.7	Review and comment on preliminary cash flow budget
Brouwer, Matthew	5/12/2023	0.5	Review weekly operational update
Brouwer, Matthew	5/12/2023	1.9	Analyze preliminary cash flow budget

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Professional	Date	Hours	Time Description
Greenberg, Mark	5/14/2023	0.9	Review May operational updates
Brouwer, Matthew	5/14/2023	1.1	Prepare question list re: cash flow budget
Desai, Bijal	5/14/2023	0.3	Update due diligence request list re: cash flow budget items
Desai, Bijal	5/15/2023	0.2	Analyze weekly operational update re: liquidity as of Petition date
Greenberg, Mark	5/15/2023	0.7	Review May operational updates
Sinclair, Gibbons	5/15/2023	1.2	Analyze weekly operational updates for liquidity analysis
Brouwer, Matthew	5/15/2023	1.1	Review cash flow budget supporting files
Greenberg, Mark	5/15/2023	0.2	Correspond with UCC counsel re: post-petition cash balances
Sinclair, Gibbons	5/15/2023	1.5	Review Debtors' financial data for liquidity analysis
Brouwer, Matthew	5/16/2023	0.7	Assess 13-week cash flow budget
Desai, Bijal	5/16/2023	1.2	Prepare weekly professional fee estimate
Brouwer, Matthew	5/17/2023	0.5	Correspond with AlixPartners re: cash flow budget due diligence
Brouwer, Matthew	5/17/2023	0.2	Review preliminary lienholder payment forecast
Greenberg, Mark	5/17/2023	0.2	Correspond with UCC counsel re: cash flow budget reporting
Greenberg, Mark	5/17/2023	0.4	Prepare liquidity discussion materials for UCC
Greenberg, Mark	5/17/2023	1.1	Review cash flow budget
Brouwer, Matthew	5/18/2023	1.2	Participate on call with A&M team member (Brouwer, Sterling) re: cash flow budget
Sterling, Andrew	5/18/2023	1.2	Participate on call with A&M team member (Brouwer, Sterling) re: cash flow budget
Brouwer, Matthew	5/18/2023	0.4	Review weekly operational update
Brouwer, Matthew	5/18/2023	1.1	Analyze updated weekly cash flow budget
Brouwer, Matthew	5/18/2023	0.7	Review latest budget-to-actual cash variance report
Brouwer, Matthew	5/18/2023	0.8	Review updated cash flow budget
Desai, Bijal	5/18/2023	0.3	Review weekly cash flow budget variance report
Greenberg, Mark	5/18/2023	0.4	Review cash flow budget report from Debtors
Sinclair, Gibbons	5/18/2023	0.7	Review weekly cash flow budget variance report
Sterling, Andrew	5/18/2023	0.8	Update due diligence request list re: cash flow budget
Greenberg, Mark	5/19/2023	0.1	Participate on call with AlixPartners re: cash flow budget due diligence
Sterling, Andrew	5/19/2023	0.5	Review weekly operational update
Brouwer, Matthew	5/19/2023	1.1	Analyze budget-to-actual variance cash reporting
Brouwer, Matthew	5/19/2023	0.3	Analyze other asset recovery assumptions
Brouwer, Matthew	5/19/2023	0.7	Analyze updated cash flow budget
Brouwer, Matthew	5/19/2023	1.4	Prepare presentation for UCC re: weekly cash flow budget
Brouwer, Matthew	5/19/2023	0.4	Review forecast funding of reserves
Brouwer, Matthew	5/19/2023	0.2	Correspond with UCC counsel re: liquidity concerns

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Greenberg, Mark	5/19/2023	0.9	Analyze actual cash flow budget results
Greenberg, Mark	5/19/2023	0.4	Analyze cash flow budget
Greenberg, Mark	5/19/2023	0.6	Analyze daily post-petition cash balances
Greenberg, Mark	5/19/2023	0.2	Correspond with UCC counsel re: cash flow budget
Sterling, Andrew	5/19/2023	2.9	Analyze Debtors' cash flow budget re: cash disbursement assumptions
Sterling, Andrew	5/19/2023	0.9	Prepare questions re: Debtors' cash flow budget assumptions
Sterling, Andrew	5/19/2023	1.9	Prepare questions re: weekly cash flow budget
Sterling, Andrew	5/19/2023	1.4	Review Debtors' cash flow budget receipt assumptions
Sterling, Andrew	5/20/2023	2.8	Prepare questions re: Debtors' weekly cash flow budget / operational report
Brouwer, Matthew	5/20/2023	0.6	Analyze impact of recovery assumptions on other assets
Brouwer, Matthew	5/20/2023	0.8	Reconcile daily cash activity to budget-to-actual cash variance report
Brouwer, Matthew	5/20/2023	0.7	Review impact of changes to various cash flow budget assumptions on liquidity
Brouwer, Matthew	5/20/2023	1.4	Review daily cash activity
Brouwer, Matthew	5/20/2023	1.2	Review other assets sales included in cash flow budget
Brouwer, Matthew	5/20/2023	1.2	Review weekly cash flow budget analysis
Desai, Bijal	5/20/2023	0.2	Prepare summary of Canada daily cash balance re: detailed disbursements
Desai, Bijal	5/20/2023	0.3	Prepare summary of US daily cash balance re: detailed disbursements
Greenberg, Mark	5/20/2023	1.2	Analyze daily post-petition cash balances
Brouwer, Matthew	5/22/2023	0.9	Analyze other asset recovery assumptions included in weekly cash flow budget
Brouwer, Matthew	5/22/2023	2.1	Prepare presentation for UCC re: weekly cash flow budget
Brouwer, Matthew	5/22/2023	1.9	Review budget-to-actual cash variance report
Desai, Bijal	5/22/2023	0.6	Prepare weekly professional fee estimate
Desai, Bijal	5/22/2023	0.4	Review data room contents re: Debtors' weekly cash reporting
Greenberg, Mark	5/22/2023	0.2	Review cash flow budget
Sinclair, Gibbons	5/22/2023	1.2	Analyze budget-to-actual cash variance analysis
Sinclair, Gibbons	5/22/2023	2.7	Analyze changes in cash flow assumptions re: budget-to-actual cash variance analysis
Sinclair, Gibbons	5/22/2023	1.0	Prepare budget-to-actual cash variance analysis
Sinclair, Gibbons	5/22/2023	1.6	Prepare commentary for UCC re: budget-to-actual cash variance analysis
Sinclair, Gibbons	5/22/2023	1.9	Update due diligence request list re: budget-to-actual cash flow questions
Sterling, Andrew	5/22/2023	2.6	Prepare cash flow budget scenario analysis re: cash receipts
Sinclair, Gibbons	5/23/2023	0.8	Analyze weekly operational update re: budget-to-actual cash variance report
Brouwer, Matthew	5/23/2023	2.3	Analyze cash flow budget
Brouwer, Matthew	5/23/2023	1.1	Analyze daily cash balances
Brouwer, Matthew	5/23/2023	1.2	Prepare budget-to-actual cash variance report analysis

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Desai, Bijal	5/23/2023	0.6	Prepare summary of daily cash balance prior to Petition Date
Desai, Bijal	5/23/2023	0.3	Prepare summary of daily cash balance re: April 22 detailed disbursements
Desai, Bijal	5/23/2023	0.2	Update weekly professional fee estimate
Greenberg, Mark	5/23/2023	0.2	Correspond with Debtors' professionals re: UCC professional fee estimates
Greenberg, Mark	5/23/2023	0.3	Review cash variance report for UCC
Greenberg, Mark	5/23/2023	0.9	Review daily cash flow budgets
Greenberg, Mark	5/23/2023	0.8	Supervise analysis of actual / budgeted cash flows
Greenberg, Mark	5/23/2023	0.3	Supervise cash flow budget analysis
Sinclair, Gibbons	5/23/2023	1.7	Prepare presentation for UCC re: budget-to-actual cash variance report
Sinclair, Gibbons	5/23/2023	0.9	Prepare question list re: cash flow budget assumptions
Sinclair, Gibbons	5/23/2023	1.4	Prepare question list re: daily cash receipts / disbursements
Sterling, Andrew	5/23/2023	2.3	Prepare cash flow budget scenario analysis re: cash disbursements
Sterling, Andrew	5/23/2023	0.7	Prepare summary memo re: cash flow budget scenarios
Brouwer, Matthew	5/24/2023	0.1	Participate on call with AlixPartners re: daily cash balance activity
Brouwer, Matthew	5/24/2023	1.5	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss post-petition cash flows
Greenberg, Mark	5/24/2023	1.5	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss post-petition cash flows
Sterling, Andrew	5/24/2023	2.5	Analyze variances between Debtors' cash flow budget and operational report
Brouwer, Matthew	5/24/2023	2.9	Analyze daily cash receipts / disbursements
Brouwer, Matthew	5/24/2023	1.9	Prepare presentation for UCC re: weekly cash flow budget
Greenberg, Mark	5/24/2023	2.2	Analyze actual cash results
Greenberg, Mark	5/24/2023	2.7	Analyze budgeted cash flow results
Greenberg, Mark	5/24/2023	0.8	Prepare summary report for UCC counsel re: daily cash activity
Sinclair, Gibbons	5/24/2023	1.7	Review Hilco engagement letter for cash flow budget analysis
Sinclair, Gibbons	5/24/2023	0.6	Update cash flow budget analysis re: cash flow presentation for UCC
Sterling, Andrew	5/24/2023	1.4	Prepare summary memo re: budget-to-actual cash variances
Sterling, Andrew	5/24/2023	1.5	Update cash flow budget scenario analysis re: cash disbursements
Brouwer, Matthew	5/25/2023	1.6	Prepare presentation for UCC re: weekly cash flow budget
Brouwer, Matthew	5/25/2023	2.3	Review latest budget-to-actual cash variance report
Greenberg, Mark	5/25/2023	0.7	Analyze cash flow budget
Greenberg, Mark	5/25/2023	0.7	Review cash flow budget report prepared for UCC
Sinclair, Gibbons	5/25/2023	0.8	Reconcile daily cash disbursements to budget-to-actual cash disbursements
Sinclair, Gibbons	5/25/2023	0.5	Review first day motion payments for liquidity analysis
Sinclair, Gibbons	5/25/2023	1.4	Update cash flow budget scenario analysis
Brouwer, Matthew	5/26/2023	1.2	Analyze other asset assumptions in cash flow budget

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Brouwer, Matthew	5/26/2023	1.1	Review analysis of cash flow budget report
Sterling, Andrew	5/26/2023	1.5	Review and comment on Debtors' weekly cash flow budget
Greenberg, Mark	5/27/2023	0.7	Analyze budgeted professional fees
Sterling, Andrew	5/29/2023	2.4	Prepare budget-to-actual cash variance report re: April 22 to May 18 cash flow budget report
Sterling, Andrew	5/29/2023	1.4	Prepare summary memo of Debtors' cash flow budget receipts / disbursements assumptions
Sterling, Andrew	5/29/2023	1.2	Review Hilco sales documents re: forecasted receipts
Brouwer, Matthew	5/30/2023	0.7	Participate on call with A&M team member (Brouwer, Sterling) re: Hilco sales forecast
Sterling, Andrew	5/30/2023	0.7	Participate on call with A&M team member (Brouwer, Sterling) re: Hilco sales forecast
Brouwer, Matthew	5/30/2023	0.8	Prepare presentation for UCC re: weekly cash flow budget
Greenberg, Mark	5/30/2023	0.5	Review weekly sales results
Sinclair, Gibbons	5/31/2023	0.3	Participate on call with AlixPartners re: cash flow budget update
Brouwer, Matthew	5/31/2023	0.6	Review weekly operational update
Sinclair, Gibbons	5/31/2023	0.9	Review weekly operational update
Greenberg, Mark	5/31/2023	0.2	Correspond with Debtors' professionals re: UCC professional fee estimates
Greenberg, Mark	5/31/2023	0.7	Review latest cash flow budget
Sterling, Andrew	5/31/2023	2.8	Prepare budget-to-actual cash variance report re: May 25th cash flow budget
<b>Subtotal</b>		<b>130.5</b>	
<b>Claims / Liabilities Subject to Compromise</b>			
Greenberg, Mark	5/10/2023	0.2	Participate on call with UCC member to discuss administrative expenses
Greenberg, Mark	5/12/2023	0.1	Correspond with UCC counsel re: FILO make-whole claims
Brouwer, Matthew	5/15/2023	1.2	Review FILO make-whole claim calculation
Greenberg, Mark	5/15/2023	0.2	Review FILO make-whole claim calculation
Sinclair, Gibbons	5/15/2023	1.5	Analyze FILO make-whole claim calculation
Sinclair, Gibbons	5/15/2023	2.2	Review ABL credit agreement re: FILO make-whole provisions
Brouwer, Matthew	5/16/2023	1.1	Prepare initial FILO make-whole claim analysis re: current FILO facility
Brouwer, Matthew	5/16/2023	1.3	Review FILO make-whole claim calculation assumptions
Desai, Bijal	5/16/2023	0.9	Update FILO make-whole claim analysis re: original FILO debt terms
Desai, Bijal	5/16/2023	1.2	Update FILO make-whole claim analysis re: supporting calculation notes
Sinclair, Gibbons	5/16/2023	1.0	Prepare FILO make-whole claim analysis
Sinclair, Gibbons	5/16/2023	0.8	Review market data for FILO make-whole claim calculation
Waschitz, Seth	5/16/2023	0.7	Analyze FILO make-whole claim calculation
Brouwer, Matthew	5/17/2023	1.1	Prepare initial FILO make-whole claim analysis re: original FILO facility
Brouwer, Matthew	5/17/2023	0.9	Review and comment on FILO make-whole claims analysis

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Desai, Bijal	5/17/2023	1.1	Update FILO make-whole claim analysis summary
Desai, Bijal	5/17/2023	0.8	Update FILO make-whole claim analysis re: treasury rate calculations
Desai, Bijal	5/17/2023	0.9	Update FILO make-whole claim analysis summary re: alternate base rate
Greenberg, Mark	5/17/2023	1.3	Analyze FILO make-whole claim
Sinclair, Gibbons	5/17/2023	1.3	Review FILO make-whole claim analysis
Brouwer, Matthew	5/18/2023	1.6	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss FILO make-whole claims
Greenberg, Mark	5/18/2023	1.6	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss FILO make-whole claims
Brouwer, Matthew	5/18/2023	0.1	Correspond with UCC counsel re: FILO make-whole claims
Desai, Bijal	5/18/2023	0.5	Review SEC filings re: applicable FILO facility fees
Desai, Bijal	5/19/2023	0.1	Correspond with A&M team re: FILO treasury rates
Greenberg, Mark	5/20/2023	1.6	Analyze FILO make-whole claim
Brouwer, Matthew	5/22/2023	0.7	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss FILO make-whole claims
Greenberg, Mark	5/22/2023	0.7	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss FILO make-whole claims
Brouwer, Matthew	5/22/2023	1.6	Update FILO make-whole analysis for UCC counsel
Greenberg, Mark	5/23/2023	0.6	Review and comment on FILO make-whole claims analysis
Brouwer, Matthew	5/23/2023	2.6	Update FILO make-whole claim analysis for UCC counsel
Desai, Bijal	5/23/2023	0.9	Prepare unsecured notes interest calculations re: unpaid interest amounts
Desai, Bijal	5/23/2023	0.6	Review SEC filings re: debt repayments
Desai, Bijal	5/23/2023	0.5	Review base indenture agreement re: make-whole claim provisions
Greenberg, Mark	5/23/2023	0.3	Review accrued interest calculation on unsecured notes
Waschitz, Seth	5/23/2023	0.2	Analyze FILO make-whole claim calculation
Desai, Bijal	5/24/2023	0.4	Review supplemental indenture agreement re: make-whole provisions
Greenberg, Mark	5/25/2023	0.4	Correspond with unsecured creditor re: pre / post-petition claims
<b>Subtotal</b>		<b>34.8</b>	
<b>Contracts</b>			
Desai, Bijal	5/10/2023	0.4	Review data room contents re: Debtors' consulting agreements
Sinclair, Gibbons	5/10/2023	0.8	Review Debtors' consulting agreements
Sinclair, Gibbons	5/11/2023	1.7	Analyze data room contents re: key contracts
Sinclair, Gibbons	5/11/2023	1.4	Review inventory sale agreements
Desai, Bijal	5/20/2023	0.6	Review data room contents re: Home & More joint venture agreement
<b>Subtotal</b>		<b>4.9</b>	

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Professional	Date	Hours	Time Description
<b>Court Attendance / Participation</b>			
Desai, Bijal	5/31/2023	1.2	Attend court hearing re: cash update / bar date motion
Greenberg, Mark	5/31/2023	1.2	Attend court hearing re: cash update / bar date motion
<b>Subtotal</b>		<b>2.4</b>	
<b>Employee Matters</b>			
Desai, Bijal	5/12/2023	1.0	Review Debtors' proxy statement filings re: company executives / officers
Desai, Bijal	5/12/2023	0.5	Prepare summary of Debtors' historical company executives / officers
Greenberg, Mark	5/12/2023	0.3	Correspond with UCC counsel re: WARN Act claims
Brouwer, Matthew	5/13/2023	0.3	Review summary of Debtors' historical company executives / officers
Brouwer, Matthew	5/13/2023	0.3	Review WARN Act implications
Greenberg, Mark	5/13/2023	0.4	Supervise analysis of WARN Act claim
Greenberg, Mark	5/13/2023	0.4	Supervise preparation of Debtors' directors / officers listing
Desai, Bijal	5/14/2023	0.4	Update summary of Debtors' historical company executives / officers
Hoeinghaus, Allison	5/15/2023	2.0	Analyze WARN Act liability estimates
Greenberg, Mark	5/17/2023	0.7	Participate on call with UCC counsel and A&M team (Greenberg, Hoeinghaus, Hernandez) to discuss WARN Act liability
Hernandez, Dylan	5/17/2023	0.7	Participate on call with UCC counsel and A&M team (Greenberg, Hoeinghaus, Hernandez) to discuss WARN Act liability
Hoeinghaus, Allison	5/17/2023	0.7	Participate on call with UCC counsel and A&M team (Greenberg, Hoeinghaus, Hernandez) to discuss WARN Act liability
Brouwer, Matthew	5/17/2023	0.2	Review WARN Act summary prepared by UCC counsel
Greenberg, Mark	5/17/2023	0.2	Correspond with Debtors' professionals re: WARN Act liability
Hernandez, Dylan	5/17/2023	1.6	Prepare due diligence request list re: WARN Act
Greenberg, Mark	5/18/2023	0.5	Participate on call with AlixPartners and A&M team (Greenberg, Hoeinghaus, Hernandez) to discuss WARN Act liability (partial)
Hernandez, Dylan	5/18/2023	0.8	Participate on call with AlixPartners and A&M team (Greenberg, Hoeinghaus, Hernandez) to discuss WARN Act liability
Hoeinghaus, Allison	5/18/2023	0.8	Participate on call with AlixPartners and A&M team (Greenberg, Hoeinghaus, Hernandez) to discuss WARN Act liability
Hernandez, Dylan	5/23/2023	0.6	Analyze WARN Act reserve calculations
Greenberg, Mark	5/25/2023	0.2	Correspond with AlixPartners re: WARN Act liability
Hoeinghaus, Allison	5/25/2023	0.5	Review WARN Act reserve calculations
<b>Subtotal</b>		<b>13.1</b>	
<b>Financial &amp; Operational Matters</b>			
Desai, Bijal	5/10/2023	1.3	Prepare summary of Debtors' legal entity mapping
Brouwer, Matthew	5/11/2023	0.7	Prepare due diligence request list
Desai, Bijal	5/11/2023	1.2	Prepare liquidating consultant benchmarking analysis
Desai, Bijal	5/11/2023	0.9	Analyze data room contents re: creditor diligence material
Desai, Bijal	5/11/2023	0.4	Analyze data room contents re: investor diligence material

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Professional	Date	Hours	Time Description
Desai, Bijal	5/11/2023	0.7	Analyze data room contents re: Mexico diligence material
Sinclair, Gibbons	5/11/2023	1.3	Analyze top vendors by sales
Brouwer, Matthew	5/12/2023	0.6	Review data room contents
Desai, Bijal	5/12/2023	1.1	Update liquidating consultant benchmarking analysis
Desai, Bijal	5/12/2023	0.4	Analyze data room contents re: segmented financial documents
Sinclair, Gibbons	5/12/2023	2.8	Update liquidating consultant benchmarking analysis
Sinclair, Gibbons	5/12/2023	2.9	Prepare summary of FY2022 vendor payments
Sinclair, Gibbons	5/13/2023	2.2	Prepare due diligence request list tracker
Sinclair, Gibbons	5/13/2023	1.1	Update due diligence request list
Brouwer, Matthew	5/14/2023	0.3	Review data room contents
Desai, Bijal	5/14/2023	1.1	Prepare summary of data room contents
Desai, Bijal	5/14/2023	2.8	Prepare summary of FY2021 tax return re: balance sheets by entity
Desai, Bijal	5/14/2023	1.6	Prepare summary of FY2021 tax return re: P&L statements by entity
Greenberg, Mark	5/14/2023	0.6	Review Mexico monthly report
Brouwer, Matthew	5/15/2023	0.6	Review data room contents
Brouwer, Matthew	5/15/2023	0.9	Review financial statement summary by legal entity
Brouwer, Matthew	5/15/2023	0.7	Review summary of Debtors' legal entity mapping
Desai, Bijal	5/15/2023	1.2	Prepare summary of FY2021 tax return re: balance sheet detail by entity
Desai, Bijal	5/15/2023	2.3	Update summary of FY2021 tax return re: key Debtor entity financial information
Desai, Bijal	5/15/2023	1.3	Update summary of FY2021 tax return re: P&L statement detail by entity
Greenberg, Mark	5/15/2023	0.2	Review borrowing base certificate
Greenberg, Mark	5/15/2023	0.6	Update due diligence request list
Sinclair, Gibbons	5/15/2023	0.7	Update due diligence request list
Brouwer, Matthew	5/16/2023	0.4	Analyze legal entity mapping
Brouwer, Matthew	5/16/2023	0.6	Update due diligence list tracker
Brouwer, Matthew	5/17/2023	0.3	Review discovery documents
Desai, Bijal	5/17/2023	2.1	Prepare A&G Realty fee benchmarking analysis
Desai, Bijal	5/17/2023	0.3	Review comparable fee structures re: real estate sale advisors
Greenberg, Mark	5/17/2023	0.9	Review e-commerce platform
Sinclair, Gibbons	5/17/2023	2.7	Prepare investment banker compensation analysis
Sinclair, Gibbons	5/17/2023	2.4	Prepare sale consultant comparable analysis
Brouwer, Matthew	5/18/2023	0.4	Review retention application analysis
Desai, Bijal	5/18/2023	2.4	Update A&G Realty fee benchmarking analysis
Desai, Bijal	5/18/2023	0.3	Update data room contents re: segmented financials



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Professional	Date	Hours	Time Description
Sinclair, Gibbons	5/18/2023	1.1	Analyze investment banker compensation
Sinclair, Gibbons	5/18/2023	1.6	Update investment banker compensation analysis re: case financing fees
Sinclair, Gibbons	5/18/2023	1.4	Update investment banker compensation analysis re: market comparables
Sinclair, Gibbons	5/18/2023	1.3	Update investment banker compensation analysis re: payment terms
Sinclair, Gibbons	5/18/2023	1.4	Update investment banker compensation analysis re: service of work
Sinclair, Gibbons	5/18/2023	1.5	Update investment banker compensation analysis re: success fee criteria
Gonzalez, Andrea	5/19/2023	0.5	Supervise preparation of retail financial advisor compensation analysis
Desai, Bijal	5/19/2023	1.3	Prepare retail financial advisor comparable analysis
Ashraf, Farris	5/19/2023	2.7	Update retail financial advisor compensation analysis
Desai, Bijal	5/19/2023	1.6	Prepare summary of retail financial advisor comparable analysis
Gonzalez, Andrea	5/19/2023	0.5	Analyze financial advisor compensation analysis re: retail comparables
Brouwer, Matthew	5/19/2023	0.2	Correspond with Debtors' professionals re: outstanding due diligence requests
Brouwer, Matthew	5/19/2023	0.3	Review data room contents
Brouwer, Matthew	5/19/2023	0.9	Review monthly consolidating financial statements
Brouwer, Matthew	5/19/2023	0.2	Update due diligence list tracker
Desai, Bijal	5/19/2023	0.8	Analyze Debtors' consolidated balance sheet by entity
Desai, Bijal	5/19/2023	1.5	Review retention agreements re: retail financial advisor comparables
Gonzalez, Andrea	5/19/2023	2.0	Review draft list of comparable financial advisor real estate cases
Greenberg, Mark	5/19/2023	1.7	Supervise development of retention application comp sets
Sinclair, Gibbons	5/19/2023	2.2	Update investment banker compensation analysis re: total fees earned
Sinclair, Gibbons	5/19/2023	1.1	Update sale consultant comparable analysis
Sinclair, Gibbons	5/19/2023	0.9	Update summary of investment banker fee compensation analysis
Ashraf, Farris	5/20/2023	0.5	Review retail financial advisor compensation analysis
Gonzalez, Andrea	5/20/2023	1.4	Review financial advisor comparables re: financial advisor compensation analysis
Gonzalez, Andrea	5/20/2023	0.6	Review success fee industry data re: financial advisor compensation analysis
Gonzalez, Andrea	5/20/2023	0.9	Supervise preparation of financial advisor compensation analysis
Desai, Bijal	5/20/2023	1.3	Review retention applications for financial advisor compensation analysis
Desai, Bijal	5/20/2023	1.4	Review retention agreements re: other industry financial advisor comparables
Desai, Bijal	5/20/2023	1.6	Prepare summary of payment structures re: financial advisor compensation analysis
Desai, Bijal	5/20/2023	1.1	Update summary of retail financial advisor compensation analysis
Gonzalez, Andrea	5/20/2023	1.5	Review draft list of comparable financial advisor cases
Greenberg, Mark	5/20/2023	0.4	Review UCC counsel's document production request
Desai, Bijal	5/21/2023	0.9	Update summary of payment structures re: financial advisor compensation analysis
Desai, Bijal	5/21/2023	2.1	Prepare summary of Debtors' consolidated balance sheet by entity

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Professional	Date	Hours	Time Description
Gonzalez, Andrea	5/21/2023	0.8	Review financial advisor compensation analysis re: retail cases
Sinclair, Gibbons	5/21/2023	2.9	Review comparable retention applications for investment banker compensation analysis
Sinclair, Gibbons	5/21/2023	2.8	Update investment banker compensation analysis re: retail comparables
Sinclair, Gibbons	5/21/2023	1.1	Update investment banker compensation analysis re: total fees earned
Brouwer, Matthew	5/22/2023	1.1	Review responses from Debtors' professionals re: due diligence requests
Brouwer, Matthew	5/22/2023	0.7	Update due diligence request list
Desai, Bijal	5/22/2023	0.4	Update financial advisor compensation analysis
Desai, Bijal	5/22/2023	0.3	Review data room contents re: BABY profitability production
Desai, Bijal	5/22/2023	2.7	Update summary of Debtors' consolidated balance sheet by entity
Gonzalez, Andrea	5/22/2023	0.5	Review financial advisor compensation analysis
Greenberg, Mark	5/22/2023	0.3	Review data room contents
Desai, Bijal	5/23/2023	1.5	Prepare summary of comparable retention applications re: financial advisor compensation analysis
Gonzalez, Andrea	5/23/2023	1.4	Review summary of comparable retention applications re: financial advisor compensation analysis
Brouwer, Matthew	5/23/2023	0.9	Update due diligence list tracker
Gonzalez, Andrea	5/23/2023	2.4	Review summary of retail financial advisor retention applications re: financial advisor compensation analysis
Sinclair, Gibbons	5/23/2023	0.3	Review and comment on A&G Realty benchmarking analysis
Sinclair, Gibbons	5/23/2023	0.7	Update A&G Realty fee benchmarking analysis
Brouwer, Matthew	5/24/2023	0.4	Review data room contents
Brouwer, Matthew	5/24/2023	0.2	Update due diligence list tracker
Desai, Bijal	5/24/2023	0.3	Review data room contents re: wholeco plan
Gonzalez, Andrea	5/24/2023	1.0	Review updated financial advisor compensation analysis re: retail cases
Desai, Bijal	5/25/2023	1.0	Prepare revisions to financial advisor summary re: final fee order
Desai, Bijal	5/25/2023	0.8	Update summary of Debtors' consolidated balance sheet by entity
Gonzalez, Andrea	5/25/2023	1.3	Review updated financial advisor compensation analysis
Sinclair, Gibbons	5/25/2023	0.8	Revise investment banker fee compensation analysis
Brouwer, Matthew	5/26/2023	0.2	Correspond with Debtors' professionals re: outstanding due diligence requests
Brouwer, Matthew	5/26/2023	0.2	Review data room contents
Brouwer, Matthew	5/26/2023	0.2	Update due diligence list tracker
Sinclair, Gibbons	5/26/2023	0.7	Review Debtors' historical financial statements
Sinclair, Gibbons	5/26/2023	0.9	Review document production re: vendor sales data
Sinclair, Gibbons	5/26/2023	0.9	Update investment banker fee compensation analysis re: revised final orders
Sinclair, Gibbons	5/27/2023	0.6	Update investment banker fee compensation analysis re: payment scenarios
Brouwer, Matthew	5/30/2023	0.5	Update due diligence list tracker
Greenberg, Mark	5/30/2023	0.2	Correspond with UCC member re: SEC filings

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Professional	Date	Hours	Time Description
Sinclair, Gibbons	5/30/2023	2.8	Analyze data room contents re: responsive documents to due diligence request list
Sinclair, Gibbons	5/30/2023	0.9	Analyze store rent schedules
Sinclair, Gibbons	5/30/2023	1.7	Update due diligence request list
Desai, Bijal	5/31/2023	0.4	Participate on call with AlixPartners and A&M team (Sinclair, Sterling, Desai) re: outstanding due diligence items
Sinclair, Gibbons	5/31/2023	0.4	Participate on call with AlixPartners and A&M team (Sinclair, Sterling, Desai) re: outstanding due diligence items
Sterling, Andrew	5/31/2023	0.4	Participate on call with AlixPartners and A&M team (Sinclair, Sterling, Desai) re: outstanding due diligence items
Greenberg, Mark	5/31/2023	0.5	Review discovery documents
Greenberg, Mark	5/31/2023	0.5	Review letters from FILO lenders to board
Sinclair, Gibbons	5/31/2023	2.6	Analyze data room contents re: responsive documents to due diligence request list
<b>Subtotal</b>		<b>126.9</b>	
<b>Financing Matters (DIP, Exit, Other)</b>			
Brouwer, Matthew	5/11/2023	1.1	Participate on call with UCC counsel and A&M (Greenberg, Goulding, Brouwer) to discuss DIP issues
Goulding, Jon	5/11/2023	1.1	Participate on call with UCC counsel and A&M (Greenberg, Goulding, Brouwer) to discuss DIP issues
Greenberg, Mark	5/11/2023	1.1	Participate on call with UCC counsel and A&M (Greenberg, Goulding, Brouwer) to discuss DIP issues
Desai, Bijal	5/11/2023	0.3	Review proposed changes to DIP issues list
Greenberg, Mark	5/11/2023	1.6	Review and comment on DIP issues list
Greenberg, Mark	5/13/2023	0.3	Review DIP issues list
Brouwer, Matthew	5/15/2023	1.2	Review FILO credit agreement
Brouwer, Matthew	5/16/2023	0.6	Review amended ABL credit agreement
Brouwer, Matthew	5/17/2023	0.7	Review ABL credit agreement / amendments
Brouwer, Matthew	5/17/2023	0.3	Correspond with UCC counsel regarding DIP issues list
Greenberg, Mark	5/18/2023	0.2	Participate on call with UCC counsel to discuss DIP collateral
Brouwer, Matthew	5/18/2023	1.9	Prepare analysis on IRR for FILO loan
Brouwer, Matthew	5/18/2023	2.3	Prepare FILO analysis for UCC counsel
Desai, Bijal	5/18/2023	0.9	Review FILO credit agreement re: applicable fees
Greenberg, Mark	5/18/2023	1.5	Review DIP motion / order
Brouwer, Matthew	5/19/2023	0.9	Prepare DIP demonstratives for UCC counsel
Desai, Bijal	5/19/2023	0.8	Review ABL credit agreement / amendments re: borrower obligations
Desai, Bijal	5/19/2023	1.2	Update due diligence request list re: outstanding DIP materials
Brouwer, Matthew	5/20/2023	0.3	Correspond with UCC counsel re: DIP objection preparation
Brouwer, Matthew	5/22/2023	0.9	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss potential DIP settlement
Greenberg, Mark	5/22/2023	0.9	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss potential DIP settlement
Brouwer, Matthew	5/22/2023	0.6	Prepare issues list re: proposed DIP settlement offer

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Professional	Date	Hours	Time Description
Desai, Bijal	5/22/2023	0.3	Review correspondence from UCC counsel re: potential DIP settlement structure
Goulding, Jon	5/22/2023	0.7	Review documents re: DIP financing
Greenberg, Mark	5/22/2023	2.9	Prepare recovery model re: draft DIP settlement proposal
Brouwer, Matthew	5/23/2023	0.5	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer) to discuss DIP settlement structure
Greenberg, Mark	5/23/2023	0.5	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer) to discuss DIP settlement structure
Greenberg, Mark	5/23/2023	0.5	Participate on call with UCC member to discuss proposed DIP settlement
Brouwer, Matthew	5/23/2023	0.7	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss DIP settlement structure
Desai, Bijal	5/23/2023	0.7	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss DIP settlement structure
Greenberg, Mark	5/23/2023	0.7	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss DIP settlement structure
Sinclair, Gibbons	5/23/2023	0.7	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss DIP settlement structure
Desai, Bijal	5/23/2023	0.4	Review UCC's draft DIP objection
Greenberg, Mark	5/23/2023	1.6	Review and comment on UCC's draft DIP objection
Greenberg, Mark	5/24/2023	0.2	Participate on call with UCC counsel to discuss draft DIP objection
Brouwer, Matthew	5/24/2023	0.3	Review UCC's draft DIP objection
Brouwer, Matthew	5/24/2023	2.8	Update DIP demonstratives for UCC counsel
Greenberg, Mark	5/24/2023	1.6	Prepare demonstratives for DIP objection
Sinclair, Gibbons	5/24/2023	1.0	Review UCC's draft DIP objection
Greenberg, Mark	5/25/2023	0.3	Participate on call with UCC counsel to discuss potential DIP settlement
Greenberg, Mark	5/25/2023	0.4	Participate on call with UCC counsel to discuss DIP settlement proposal
Greenberg, Mark	5/25/2023	0.6	Participate on call with UCC member to discuss potential DIP settlement
Brouwer, Matthew	5/25/2023	2.1	Prepare analysis of cash receipts / disbursements for DIP objection
Brouwer, Matthew	5/25/2023	2.8	Update DIP demonstratives for UCC counsel
Desai, Bijal	5/25/2023	1.1	Prepare DIP timeline demonstrative for UCC counsel
Greenberg, Mark	5/25/2023	0.4	Review DIP settlement counterproposal
Greenberg, Mark	5/25/2023	1.9	Review and edit draft DIP objection
Sinclair, Gibbons	5/25/2023	2.4	Prepare DIP cash demonstrative for UCC counsel
Sinclair, Gibbons	5/25/2023	1.9	Review DIP credit agreement
Brouwer, Matthew	5/26/2023	2.1	Prepare analysis of daily cash usage for DIP objection
Brouwer, Matthew	5/26/2023	2.7	Prepare demonstratives for DIP objection
Brouwer, Matthew	5/26/2023	0.6	Review and comment on draft DIP objection
Brouwer, Matthew	5/26/2023	1.5	Update analysis of cash receipts / disbursements for DIP objection
Desai, Bijal	5/26/2023	0.7	Update DIP timeline demonstrative for UCC counsel
Sinclair, Gibbons	5/26/2023	1.1	Review and comment on draft DIP objection
Greenberg, Mark	5/27/2023	1.7	Update demonstratives for DIP objection

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Brouwer, Matthew	5/28/2023	1.8	Update DIP demonstratives for UCC counsel
Greenberg, Mark	5/29/2023	0.2	Correspond with UCC counsel re: DIP objection
Brouwer, Matthew	5/30/2023	2.3	Prepare daily cash analysis for DIP objection
Brouwer, Matthew	5/30/2023	1.2	Update DIP demonstratives for UCC counsel
Greenberg, Mark	5/30/2023	0.1	Correspond with UCC counsel re: potential DIP settlement
Brouwer, Matthew	5/31/2023	1.1	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer, Sinclair) re: DIP objection
Greenberg, Mark	5/31/2023	1.1	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer, Sinclair) re: DIP objection
Sinclair, Gibbons	5/31/2023	1.1	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer, Sinclair) re: DIP objection
Brouwer, Matthew	5/31/2023	0.6	Review updated DIP settlement proposal
Brouwer, Matthew	5/31/2023	1.3	Update daily cash analysis for DIP objection
Desai, Bijal	5/31/2023	0.4	Update DIP timeline demonstrative for UCC counsel
Greenberg, Mark	5/31/2023	0.3	Update demonstratives for DIP objection
<b>Subtotal</b>		<b>72.6</b>	
<b>Firm Retention</b>			
Greenberg, Mark	5/10/2023	0.7	Supervise development of retention application
Sinclair, Gibbons	5/10/2023	0.2	Prepare A&M retention application
Greenberg, Mark	5/12/2023	0.5	Supervise development of retention application
Sinclair, Gibbons	5/12/2023	0.9	Prepare exhibits to A&M retention application
Sinclair, Gibbons	5/25/2023	1.3	Update A&M retention application
Greenberg, Mark	5/26/2023	0.7	Review and comment on draft A&M retention application
Sinclair, Gibbons	5/26/2023	1.5	Update A&M retention application
Greenberg, Mark	5/27/2023	0.4	Supervise preparation of retention application
Sinclair, Gibbons	5/27/2023	2.7	Update A&M retention application
<b>Subtotal</b>		<b>8.9</b>	
<b>General Correspondence with Debtor &amp; Debtors' Professionals</b>			
Brouwer, Matthew	5/10/2023	1.3	Participate on call with AlixPartners and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss case background, cash budget, and first day motions
Goulding, Jon	5/10/2023	1.3	Participate on call with AlixPartners and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss case background, cash budget, and first day motions
Greenberg, Mark	5/10/2023	1.3	Participate on call with AlixPartners and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss case background, cash budget, and first day motions
Sinclair, Gibbons	5/10/2023	1.3	Participate on call with AlixPartners and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss case background, cash budget, and first day motions
Greenberg, Mark	5/26/2023	0.2	Correspond with Debtors' professionals re: SOFA / SOAL and lease sale process
<b>Subtotal</b>		<b>5.4</b>	
<b>General Correspondence with UCC &amp; UCC Counsel</b>			
Brouwer, Matthew	5/10/2023	0.4	Participate on kickoff call with UCC, UCC counsel, and A&M team (Goulding, Greenberg, Brouwer)
Goulding, Jon	5/10/2023	0.4	Participate on kickoff call with UCC, UCC counsel, and A&M team (Goulding, Greenberg, Brouwer)

**Exhibit B**

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Professional	Date	Hours	Time Description
Greenberg, Mark	5/10/2023	0.4	Participate on kickoff call with UCC, UCC counsel, and A&M team (Goulding, Greenberg, Brouwer)
Greenberg, Mark	5/11/2023	0.6	Correspond with UCC members re: next steps
Greenberg, Mark	5/16/2023	0.4	Participate on call with unsecured creditor to discuss case status
Greenberg, Mark	5/16/2023	0.4	Correspond with UCC counsel re: agenda for upcoming UCC call
Desai, Bijal	5/17/2023	0.5	Participate on call with UCC counsel and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss agenda for upcoming UCC call
Goulding, Jon	5/17/2023	0.5	Participate on call with UCC counsel and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss agenda for upcoming UCC call
Greenberg, Mark	5/17/2023	0.5	Participate on call with UCC counsel and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss agenda for upcoming UCC call
Sinclair, Gibbons	5/17/2023	0.5	Participate on call with UCC counsel and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss agenda for upcoming UCC call
Brouwer, Matthew	5/17/2023	0.8	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss motions, sale process, and liquidity
Goulding, Jon	5/17/2023	0.8	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss motions, sale process, and liquidity
Greenberg, Mark	5/17/2023	0.8	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss motions, sale process, and liquidity
Sinclair, Gibbons	5/17/2023	0.8	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss motions, sale process, and liquidity
Brouwer, Matthew	5/17/2023	0.5	Prepare talking points for UCC call
Goulding, Jon	5/17/2023	0.7	Prepare talking points for UCC call
Greenberg, Mark	5/18/2023	0.2	Participate on call with UCC counsel to discuss court hearing schedule
Brouwer, Matthew	5/25/2023	0.9	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss DIP settlement, sale update, and cash flows
Goulding, Jon	5/25/2023	0.9	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss DIP settlement, sale update, and cash flows
Greenberg, Mark	5/25/2023	0.9	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss DIP settlement, sale update, and cash flows
Sinclair, Gibbons	5/25/2023	0.9	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss DIP settlement, sale update, and cash flows
Greenberg, Mark	5/30/2023	0.8	Participate on call with UCC counsel to discuss court hearing, DIP settlement, and investigation
Brouwer, Matthew	5/31/2023	0.7	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss DIP settlement, sale update, and next steps
Goulding, Jon	5/31/2023	0.7	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss DIP settlement, sale update, and next steps
Greenberg, Mark	5/31/2023	0.7	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss DIP settlement, sale update, and next steps
Sinclair, Gibbons	5/31/2023	0.7	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss DIP settlement, sale update, and next steps
<b>Subtotal</b>		<b>16.4</b>	
<b>Insurance Matters</b>			
Desai, Bijal	5/15/2023	0.2	Review data room contents re: insurance policies
Greenberg, Mark	5/15/2023	0.3	Correspond with UCC counsel re: insurance policies
<b>Subtotal</b>		<b>0.5</b>	
<b>Intercompany Claims</b>			
Greenberg, Mark	5/10/2023	0.3	Correspond with UCC counsel re: intercompany accounting
Brouwer, Matthew	5/12/2023	0.6	Participate on call with AlixPartners and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss intercompany accounting
Desai, Bijal	5/12/2023	0.6	Participate on call with AlixPartners and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss intercompany accounting
Greenberg, Mark	5/12/2023	0.6	Participate on call with AlixPartners and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss intercompany accounting

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Professional	Date	Hours	Time Description
Sinclair, Gibbons	5/12/2023	0.6	Participate on call with AlixPartners and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss intercompany accounting
Brouwer, Matthew	5/12/2023	0.3	Prepare talking points for call with AlixPartners re: intercompany accounting
Desai, Bijal	5/13/2023	0.2	Review documents in response to intercompany due diligence requests
Desai, Bijal	5/20/2023	2.1	Analyze intercompany licensing agreements
Desai, Bijal	5/21/2023	2.3	Analyze intercompany licensing agreements
Desai, Bijal	5/22/2023	2.1	Prepare summary of intercompany licensing agreements
<b>Subtotal</b>		<b>9.7</b>	
<b>Miscellaneous Motions</b>			
Brouwer, Matthew	5/10/2023	0.4	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer) to discuss first day motions
Greenberg, Mark	5/10/2023	0.4	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer) to discuss first day motions
Brouwer, Matthew	5/10/2023	1.8	Review first day motions
Desai, Bijal	5/10/2023	0.4	Review store closing procedures motion
Greenberg, Mark	5/10/2023	0.4	Supervise review of first day motions
Sinclair, Gibbons	5/10/2023	0.9	Review and comment on store closing procedures motion
Sinclair, Gibbons	5/10/2023	2.2	Review and comment on first day motions
Sinclair, Gibbons	5/11/2023	1.5	Review and comment on first day motions
Sinclair, Gibbons	5/11/2023	0.9	Prepare summary of issues re: first day motions
Buich, Melissa	5/11/2023	0.5	Participate on call with A&M team (Howe, Jacobs, Buich, Chung) to discuss NOL motion
Chung, Angelina	5/11/2023	0.5	Participate on call with A&M team (Howe, Jacobs, Buich, Chung) to discuss NOL motion
Howe, Christopher	5/11/2023	0.5	Participate on call with A&M team (Howe, Jacobs, Buich, Chung) to discuss NOL motion
Jacobs, Kevin	5/11/2023	0.4	Participate on call with A&M team (Howe, Jacobs, Buich, Chung) to discuss NOL motion (partial)
Greenberg, Mark	5/11/2023	0.5	Participate on call with UCC counsel to discuss critical lienholder claimants motion
Buich, Melissa	5/11/2023	0.7	Participate on call with A&M team (Howe, Jacobs, Buich) re: first day motions
Howe, Christopher	5/11/2023	0.7	Participate on call with A&M team (Howe, Jacobs, Buich) re: first day motions
Jacobs, Kevin	5/11/2023	0.7	Participate on call with A&M team (Howe, Jacobs, Buich) re: first day motions
Buich, Melissa	5/11/2023	1.1	Participate on call with UCC counsel and A&M team (Howe, Jacobs, Buich, Chung) to discuss NOL motion
Chung, Angelina	5/11/2023	1.1	Participate on call with UCC counsel and A&M team (Howe, Jacobs, Buich, Chung) to discuss NOL motion
Howe, Christopher	5/11/2023	1.1	Participate on call with UCC counsel and A&M team (Howe, Jacobs, Buich, Chung) to discuss NOL motion
Jacobs, Kevin	5/11/2023	1.1	Participate on call with UCC counsel and A&M team (Howe, Jacobs, Buich, Chung) to discuss NOL motion
Brouwer, Matthew	5/11/2023	1.3	Review and comment on first day motions
Brouwer, Matthew	5/11/2023	0.9	Review DIP financing motion
Buich, Melissa	5/11/2023	0.8	Review and comment on NOL motion
Chung, Angelina	5/11/2023	0.8	Prepare summary of proposed revisions to Debtors' tax motion

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Professional	Date	Hours	Time Description
Chung, Angelina	5/11/2023	1.1	Review and comment on tax / stock transfer motion
Desai, Bijal	5/11/2023	1.3	Review proposed final orders re: first day motions
Goulding, Jon	5/11/2023	0.5	Review and comment on store closing procedures motion
Howe, Christopher	5/11/2023	0.6	Review NOL motion
Sinclair, Gibbons	5/11/2023	0.9	Review and comment on cash management motion
Brouwer, Matthew	5/12/2023	0.3	Participate on call with UCC counsel (Greenberg, Brouwer) to discuss first day motions / orders
Greenberg, Mark	5/12/2023	0.3	Participate on call with UCC counsel (Greenberg, Brouwer) to discuss first day motions / orders
Brouwer, Matthew	5/12/2023	0.7	Review cash management motion
Brouwer, Matthew	5/12/2023	0.6	Review and comment on store closing procedures motion
Greenberg, Mark	5/12/2023	0.2	Correspond with Debtors' professionals re: critical lienholder claimants motion
Greenberg, Mark	5/12/2023	0.2	Correspond with UCC counsel re: critical lienholder claimants motion / NOL motion
Greenberg, Mark	5/12/2023	0.4	Correspond with UCC counsel re: NOL motion
Greenberg, Mark	5/12/2023	0.4	Review and comment on critical lienholder claimants motion
Greenberg, Mark	5/12/2023	0.4	Review lease sale procedures motion
Greenberg, Mark	5/12/2023	0.4	Review store closing procedures motion / order
Greenberg, Mark	5/12/2023	0.7	Review wages motion
Brouwer, Matthew	5/13/2023	1.1	Review and comment on proposed final orders re: first day motions
Greenberg, Mark	5/15/2023	0.4	Participate on call with UCC counsel to discuss first day motions
Brouwer, Matthew	5/15/2023	0.7	Review AlixPartners' retention application
Goulding, Jon	5/15/2023	0.9	Review and comment on various first day motions
Greenberg, Mark	5/15/2023	0.7	Review retention applications of Debtors' professionals
Brouwer, Matthew	5/16/2023	0.6	Review A&G Realty retention application
Greenberg, Mark	5/16/2023	0.8	Review retention applications of Debtors' professionals
Goulding, Jon	5/17/2023	0.6	Review retention applications of Debtors' professionals
Greenberg, Mark	5/17/2023	0.6	Supervise review of Debtors' retention applications
Gonzalez, Andrea	5/18/2023	1.3	Review AlixPartners' retention application
Greenberg, Mark	5/18/2023	0.3	Review and comment on lienholder claimant motion
Greenberg, Mark	5/18/2023	1.9	Review retention applications of Debtors' professionals
Greenberg, Mark	5/19/2023	0.2	Review changes to bidding procedures
Sterling, Andrew	5/19/2023	1.7	Review bid procedures motion / order
Sinclair, Gibbons	5/22/2023	0.7	Review cash management motion
Greenberg, Mark	5/23/2023	0.2	Supervise analysis of Debtors' retention applications
Greenberg, Mark	5/24/2023	0.2	Review final cash management order
Greenberg, Mark	5/25/2023	0.6	Review and comment on tax motion / order



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Greenberg, Mark	5/25/2023	0.6	Review revised lease sale procedures order
Buich, Melissa	5/26/2023	0.3	Review and comment on NOL motion declaration
Howe, Christopher	5/26/2023	0.4	Review and comment on NOL motion declaration
Brouwer, Matthew	5/30/2023	0.3	Review protective order
Greenberg, Mark	5/30/2023	0.2	Correspond with Lazard re: retention application
Greenberg, Mark	5/30/2023	0.5	Review protective order
Sinclair, Gibbons	5/30/2023	0.4	Review lease termination motion
Desai, Bijal	5/31/2023	1.1	Review JLL retention application
Sinclair, Gibbons	5/31/2023	0.3	Correspond with A&M team re: lease termination motion
Sinclair, Gibbons	5/31/2023	0.8	Review JLL retention application
<b>Subtotal</b>		<b>49.0</b>	
<b>Plan of Reorganization / Disclosure Statement</b>			
Brouwer, Matthew	5/16/2023	0.3	Prepare preliminary recovery assessment
<b>Subtotal</b>		<b>0.3</b>	
<b>Potential Avoidance Actions / Litigation Matters</b>			
Greenberg, Mark	5/11/2023	0.4	Supervise research of potential asset recoveries
Bunyan, Richard	5/15/2023	0.3	Participate on call with A&M team (Greenberg, Waldie, Bunyan, Desai) to discuss asset recovery research
Desai, Bijal	5/15/2023	0.3	Participate on call with A&M team (Greenberg, Waldie, Bunyan, Desai) to discuss asset recovery research
Greenberg, Mark	5/15/2023	0.3	Participate on call with A&M team (Greenberg, Waldie, Bunyan, Desai) to discuss asset recovery research
Waldie, Bill	5/15/2023	0.3	Participate on call with A&M team (Greenberg, Waldie, Bunyan, Desai) to discuss asset recovery research
Bunyan, Richard	5/15/2023	0.4	Participate on call with A&M team member (Waldie, Bunyan) re: asset recovery research
Waldie, Bill	5/15/2023	0.4	Participate on call with A&M team member (Waldie, Bunyan) re: asset recovery research
Bunyan, Richard	5/15/2023	2.2	Research potential asset recoveries
Blanchard, Madison	5/16/2023	2.7	Research potential asset recoveries
Blanchard, Madison	5/16/2023	2.8	Research potential asset recoveries
Bunyan, Richard	5/16/2023	0.9	Research potential asset recoveries
Bunyan, Richard	5/16/2023	1.3	Research potential asset recoveries
Bunyan, Richard	5/16/2023	2.1	Research potential asset recoveries
Bunyan, Richard	5/16/2023	1.7	Research potential asset recoveries
Bunyan, Richard	5/16/2023	0.6	Research potential asset recoveries
Bunyan, Richard	5/16/2023	2.8	Research potential asset recoveries
Tran, Annie	5/16/2023	1.9	Research potential asset recoveries
Tran, Annie	5/16/2023	2.3	Research potential asset recoveries
Tran, Annie	5/16/2023	2.8	Research potential asset recoveries

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Bunyan, Richard	5/17/2023	0.6	Participate on call with A&M team member (Waldie, Bunyan) re: asset recovery research
Waldie, Bill	5/17/2023	0.6	Participate on call with A&M team member (Waldie, Bunyan) re: asset recovery research
Blanchard, Madison	5/17/2023	2.5	Research potential asset recoveries
Blanchard, Madison	5/17/2023	2.1	Research potential asset recoveries
Bunyan, Richard	5/17/2023	2.1	Research potential asset recoveries
Bunyan, Richard	5/17/2023	2.4	Research potential asset recoveries
Bunyan, Richard	5/17/2023	2.6	Research potential asset recoveries
Gosau, Tracy	5/17/2023	1.1	Research potential asset recoveries
Shank, Adam	5/17/2023	2.2	Research potential asset recoveries
Strong, Nichole	5/17/2023	0.8	Research potential asset recoveries
Strong, Nichole	5/17/2023	1.6	Research potential asset recoveries
Tran, Annie	5/17/2023	0.2	Research potential asset recoveries
Tran, Annie	5/17/2023	1.0	Research potential asset recoveries
Tran, Annie	5/17/2023	1.6	Research potential asset recoveries
Tran, Annie	5/17/2023	1.1	Research potential asset recoveries
Tran, Annie	5/17/2023	1.2	Research potential asset recoveries
Tran, Annie	5/17/2023	1.5	Research potential asset recoveries
Tran, Annie	5/17/2023	0.8	Research potential asset recoveries
Tran, Annie	5/17/2023	0.8	Research potential asset recoveries
Blanchard, Madison	5/18/2023	2.8	Research potential asset recoveries
Blanchard, Madison	5/18/2023	0.9	Research potential asset recoveries
Brown, Katie	5/18/2023	2.3	Research potential asset recoveries
Brown, Katie	5/18/2023	1.9	Research potential asset recoveries
Bunyan, Richard	5/18/2023	2.6	Research potential asset recoveries
Myers, Haleigh	5/18/2023	2.7	Research potential asset recoveries
Myers, Haleigh	5/18/2023	0.9	Research potential asset recoveries
Myers, Haleigh	5/18/2023	0.7	Research potential asset recoveries
Myers, Haleigh	5/18/2023	1.8	Research potential asset recoveries
Myers, Haleigh	5/18/2023	2.5	Research potential asset recoveries
Strong, Nichole	5/18/2023	1.1	Research potential asset recoveries
Tran, Annie	5/18/2023	1.1	Research potential asset recoveries
Tran, Annie	5/18/2023	0.7	Research potential asset recoveries
Tran, Annie	5/18/2023	1.6	Research potential asset recoveries
Tran, Annie	5/18/2023	1.9	Research potential asset recoveries

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Tran, Annie	5/18/2023	0.7	Research potential asset recoveries
Tran, Annie	5/18/2023	0.8	Research potential asset recoveries
Blanchard, Madison	5/19/2023	2.8	Research potential asset recoveries
Blanchard, Madison	5/19/2023	1.8	Research potential asset recoveries
Brown, Katie	5/19/2023	1.3	Research potential asset recoveries
Brown, Katie	5/19/2023	1.5	Research potential asset recoveries
Bunyan, Richard	5/19/2023	1.6	Research potential asset recoveries
Bunyan, Richard	5/19/2023	1.8	Research potential asset recoveries
Bunyan, Richard	5/19/2023	0.8	Research potential asset recoveries
Bunyan, Richard	5/19/2023	1.7	Research potential asset recoveries
Bunyan, Richard	5/19/2023	1.3	Research potential asset recoveries
Cox, Allison	5/19/2023	2.6	Research potential asset recoveries
Cox, Allison	5/19/2023	0.8	Research potential asset recoveries
Cox, Allison	5/19/2023	1.8	Research potential asset recoveries
Cox, Allison	5/19/2023	0.6	Research potential asset recoveries
Gosau, Tracy	5/19/2023	2.2	Research potential asset recoveries
Myers, Haleigh	5/19/2023	2.8	Research potential asset recoveries
Myers, Haleigh	5/19/2023	1.3	Research potential asset recoveries
Myers, Haleigh	5/19/2023	1.8	Research potential asset recoveries
Myers, Haleigh	5/19/2023	0.9	Research potential asset recoveries
Myers, Haleigh	5/19/2023	1.9	Research potential asset recoveries
Strong, Nichole	5/19/2023	2.6	Research potential asset recoveries
Strong, Nichole	5/19/2023	1.8	Research potential asset recoveries
Tran, Annie	5/19/2023	0.9	Research potential asset recoveries
Tran, Annie	5/19/2023	2.0	Research potential asset recoveries
Tran, Annie	5/19/2023	0.4	Research potential asset recoveries
Tran, Annie	5/19/2023	1.5	Research potential asset recoveries
Tran, Annie	5/19/2023	0.1	Research potential asset recoveries
Cox, Allison	5/20/2023	1.4	Research potential asset recoveries
Bunyan, Richard	5/22/2023	0.7	Participate on call with A&M team member (Bunyan, Cox) re: asset recovery research
Cox, Allison	5/22/2023	0.7	Participate on call with A&M team member (Bunyan, Cox) re: asset recovery research
Blanchard, Madison	5/22/2023	2.9	Research potential asset recoveries
Blanchard, Madison	5/22/2023	1.5	Research potential asset recoveries
Bunyan, Richard	5/22/2023	0.9	Research potential asset recoveries

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Professional	Date	Hours	Time Description
Bunyan, Richard	5/22/2023	0.7	Research potential asset recoveries
Choi, Won	5/22/2023	2.2	Research potential asset recoveries
Choi, Won	5/22/2023	2.7	Research potential asset recoveries
Choi, Won	5/22/2023	1.2	Research potential asset recoveries
Gosau, Tracy	5/22/2023	0.5	Research potential asset recoveries
Gosau, Tracy	5/22/2023	1.6	Research potential asset recoveries
Gosau, Tracy	5/22/2023	0.2	Research potential asset recoveries
Gosau, Tracy	5/22/2023	2.9	Research potential asset recoveries
Gosau, Tracy	5/22/2023	1.7	Research potential asset recoveries
Myers, Haleigh	5/22/2023	1.8	Research potential asset recoveries
Myers, Haleigh	5/22/2023	2.1	Research potential asset recoveries
Myers, Haleigh	5/22/2023	1.2	Research potential asset recoveries
Myers, Haleigh	5/22/2023	0.7	Research potential asset recoveries
Myers, Haleigh	5/22/2023	2.1	Research potential asset recoveries
Myers, Haleigh	5/22/2023	0.7	Research potential asset recoveries
Shank, Adam	5/22/2023	1.7	Research potential asset recoveries
Strong, Nichole	5/22/2023	1.2	Research potential asset recoveries
Tran, Annie	5/22/2023	0.7	Research potential asset recoveries
Tran, Annie	5/22/2023	1.3	Research potential asset recoveries
Tran, Annie	5/22/2023	0.8	Research potential asset recoveries
Tran, Annie	5/22/2023	0.8	Research potential asset recoveries
Tran, Annie	5/22/2023	1.1	Research potential asset recoveries
Tran, Annie	5/22/2023	0.8	Research potential asset recoveries
Tran, Annie	5/22/2023	1.5	Research potential asset recoveries
Blanchard, Madison	5/23/2023	0.8	Research potential asset recoveries
Bunyan, Richard	5/23/2023	1.5	Research potential asset recoveries
Bunyan, Richard	5/23/2023	2.9	Research potential asset recoveries
Choi, Won	5/23/2023	2.0	Research potential asset recoveries
Choi, Won	5/23/2023	1.9	Research potential asset recoveries
Choi, Won	5/23/2023	0.8	Research potential asset recoveries
Choi, Won	5/23/2023	1.3	Research potential asset recoveries
Choi, Won	5/23/2023	2.1	Research potential asset recoveries
Choi, Won	5/23/2023	1.8	Research potential asset recoveries
Choi, Won	5/23/2023	0.9	Research potential asset recoveries

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Gosau, Tracy	5/23/2023	2.9	Research potential asset recoveries
Gosau, Tracy	5/23/2023	2.7	Research potential asset recoveries
Gosau, Tracy	5/23/2023	2.6	Research potential asset recoveries
Shank, Adam	5/23/2023	2.4	Research potential asset recoveries
Shank, Adam	5/23/2023	0.8	Research potential asset recoveries
Shank, Adam	5/23/2023	1.1	Research potential asset recoveries
Shank, Adam	5/23/2023	2.4	Research potential asset recoveries
Strong, Nichole	5/23/2023	0.6	Research potential asset recoveries
Tran, Annie	5/23/2023	0.4	Research potential asset recoveries
Tran, Annie	5/23/2023	1.7	Research potential asset recoveries
Tran, Annie	5/23/2023	0.8	Research potential asset recoveries
Tran, Annie	5/23/2023	2.8	Research potential asset recoveries
Tran, Annie	5/23/2023	2.4	Research potential asset recoveries
Tran, Annie	5/23/2023	1.4	Research potential asset recoveries
Bunyan, Richard	5/24/2023	0.4	Participate on call with A&M team member (Bunyan, Tran) re: asset recovery research
Tran, Annie	5/24/2023	0.4	Participate on call with A&M team member (Bunyan, Tran) re: asset recovery research
Blanchard, Madison	5/24/2023	2.9	Research potential asset recoveries
Blanchard, Madison	5/24/2023	2.2	Research potential asset recoveries
Brown, Katie	5/24/2023	2.3	Research potential asset recoveries
Brown, Katie	5/24/2023	1.6	Research potential asset recoveries
Brown, Katie	5/24/2023	0.9	Research potential asset recoveries
Bunyan, Richard	5/24/2023	1.8	Research potential asset recoveries
Bunyan, Richard	5/24/2023	0.8	Research potential asset recoveries
Bunyan, Richard	5/24/2023	0.6	Research potential asset recoveries
Choi, Won	5/24/2023	2.4	Research potential asset recoveries
Choi, Won	5/24/2023	1.2	Research potential asset recoveries
Choi, Won	5/24/2023	1.4	Research potential asset recoveries
Gosau, Tracy	5/24/2023	2.9	Research potential asset recoveries
Gosau, Tracy	5/24/2023	2.4	Research potential asset recoveries
Gosau, Tracy	5/24/2023	2.8	Research potential asset recoveries
Myers, Haleigh	5/24/2023	2.6	Research potential asset recoveries
Myers, Haleigh	5/24/2023	2.1	Research potential asset recoveries
Myers, Haleigh	5/24/2023	2.6	Research potential asset recoveries
Myers, Haleigh	5/24/2023	1.1	Research potential asset recoveries

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Shank, Adam	5/24/2023	2.6	Research potential asset recoveries
Shank, Adam	5/24/2023	2.3	Research potential asset recoveries
Shank, Adam	5/24/2023	1.8	Research potential asset recoveries
Tran, Annie	5/24/2023	1.5	Research potential asset recoveries
Tran, Annie	5/24/2023	1.1	Research potential asset recoveries
Tran, Annie	5/24/2023	2.1	Research potential asset recoveries
Tran, Annie	5/24/2023	1.7	Research potential asset recoveries
Bunyan, Richard	5/25/2023	0.7	Participate on call with A&M team member (Bunyan, Lee) re: asset recovery research
Lee, Julian	5/25/2023	0.7	Participate on call with A&M team member (Bunyan, Lee) re: asset recovery research
Bunyan, Richard	5/25/2023	1.1	Participate on call with A&M team member (Bunyan, Choi) re: asset recovery research
Choi, Won	5/25/2023	1.1	Participate on call with A&M team member (Bunyan, Choi) re: asset recovery research
Blanchard, Madison	5/25/2023	1.7	Research potential asset recoveries
Blanchard, Madison	5/25/2023	2.7	Research potential asset recoveries
Blanchard, Madison	5/25/2023	2.6	Research potential asset recoveries
Brown, Katie	5/25/2023	1.4	Research potential asset recoveries
Brown, Katie	5/25/2023	2.7	Research potential asset recoveries
Bunyan, Richard	5/25/2023	1.9	Research potential asset recoveries
Bunyan, Richard	5/25/2023	2.1	Research potential asset recoveries
Bunyan, Richard	5/25/2023	1.6	Research potential asset recoveries
Choi, Won	5/25/2023	2.4	Research potential asset recoveries
Gosau, Tracy	5/25/2023	2.5	Research potential asset recoveries
Gosau, Tracy	5/25/2023	1.9	Research potential asset recoveries
Gosau, Tracy	5/25/2023	0.9	Research potential asset recoveries
Gosau, Tracy	5/25/2023	2.1	Research potential asset recoveries
Gosau, Tracy	5/25/2023	1.2	Research potential asset recoveries
Myers, Haleigh	5/25/2023	1.4	Research potential asset recoveries
Myers, Haleigh	5/25/2023	0.8	Research potential asset recoveries
Myers, Haleigh	5/25/2023	1.3	Research potential asset recoveries
Myers, Haleigh	5/25/2023	1.6	Research potential asset recoveries
Myers, Haleigh	5/25/2023	2.9	Research potential asset recoveries
Shank, Adam	5/25/2023	2.9	Research potential asset recoveries
Shank, Adam	5/25/2023	2.8	Research potential asset recoveries
Tran, Annie	5/25/2023	0.8	Research potential asset recoveries
Brouwer, Matthew	5/26/2023	1.9	Analyze payments within 90 days of bankruptcy

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Brown, Katie	5/26/2023	2.1	Research potential asset recoveries
Bunyan, Richard	5/26/2023	0.8	Research potential asset recoveries
Bunyan, Richard	5/26/2023	0.4	Research potential asset recoveries
Bunyan, Richard	5/26/2023	1.7	Research potential asset recoveries
Choi, Won	5/26/2023	0.2	Research potential asset recoveries
Choi, Won	5/26/2023	1.1	Research potential asset recoveries
Choi, Won	5/26/2023	2.5	Research potential asset recoveries
Choi, Won	5/26/2023	1.8	Research potential asset recoveries
Gosau, Tracy	5/26/2023	2.6	Research potential asset recoveries
Gosau, Tracy	5/26/2023	1.2	Research potential asset recoveries
Gosau, Tracy	5/26/2023	1.0	Research potential asset recoveries
Gosau, Tracy	5/26/2023	2.7	Research potential asset recoveries
Gosau, Tracy	5/26/2023	0.3	Research potential asset recoveries
Lee, Julian	5/26/2023	1.5	Research potential asset recoveries
Myers, Haleigh	5/26/2023	1.9	Research potential asset recoveries
Tran, Annie	5/26/2023	0.7	Research potential asset recoveries
Tran, Annie	5/26/2023	0.6	Research potential asset recoveries
Tran, Annie	5/26/2023	0.7	Research potential asset recoveries
Tran, Annie	5/26/2023	1.5	Research potential asset recoveries
Tran, Annie	5/26/2023	0.7	Research potential asset recoveries
Tran, Annie	5/26/2023	1.1	Research potential asset recoveries
Waldie, Bill	5/26/2023	0.9	Research potential asset recoveries
Bunyan, Richard	5/27/2023	2.1	Research potential asset recoveries
Desai, Bijal	5/27/2023	1.4	Research potential asset recoveries
Desai, Bijal	5/27/2023	1.6	Research potential asset recoveries
Desai, Bijal	5/27/2023	1.4	Research potential asset recoveries
Desai, Bijal	5/27/2023	2.3	Research potential asset recoveries
Gosau, Tracy	5/27/2023	2.0	Research potential asset recoveries
Desai, Bijal	5/28/2023	1.1	Research potential asset recoveries
Desai, Bijal	5/28/2023	2.2	Research potential asset recoveries
Desai, Bijal	5/28/2023	1.3	Research potential asset recoveries
Desai, Bijal	5/28/2023	0.7	Research potential asset recoveries
Desai, Bijal	5/28/2023	0.9	Research potential asset recoveries
Desai, Bijal	5/28/2023	1.8	Research potential asset recoveries

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Professional	Date	Hours	Time Description
Desai, Bijal	5/28/2023	1.3	Research potential asset recoveries
Bunyan, Richard	5/29/2023	0.9	Research potential asset recoveries
Bunyan, Richard	5/29/2023	1.4	Research potential asset recoveries
Bunyan, Richard	5/29/2023	2.2	Research potential asset recoveries
Desai, Bijal	5/29/2023	1.5	Research potential asset recoveries
Desai, Bijal	5/29/2023	2.1	Research potential asset recoveries
Desai, Bijal	5/29/2023	1.2	Research potential asset recoveries
Greenberg, Mark	5/29/2023	0.1	Supervise research of potential asset recoveries
Blanchard, Madison	5/30/2023	1.6	Research potential asset recoveries
Bunyan, Richard	5/30/2023	1.1	Research potential asset recoveries
Bunyan, Richard	5/30/2023	1.2	Research potential asset recoveries
Bunyan, Richard	5/30/2023	1.8	Research potential asset recoveries
Bunyan, Richard	5/30/2023	1.9	Research potential asset recoveries
Choi, Won	5/30/2023	0.8	Research potential asset recoveries
Choi, Won	5/30/2023	1.1	Research potential asset recoveries
Choi, Won	5/30/2023	0.8	Research potential asset recoveries
Choi, Won	5/30/2023	1.2	Research potential asset recoveries
Choi, Won	5/30/2023	0.8	Research potential asset recoveries
Desai, Bijal	5/30/2023	1.3	Research potential asset recoveries
Desai, Bijal	5/30/2023	1.9	Research potential asset recoveries
Desai, Bijal	5/30/2023	1.1	Research potential asset recoveries
Gosau, Tracy	5/30/2023	2.2	Research potential asset recoveries
Gosau, Tracy	5/30/2023	2.1	Research potential asset recoveries
Gosau, Tracy	5/30/2023	1.1	Research potential asset recoveries
Gosau, Tracy	5/30/2023	1.9	Research potential asset recoveries
Greenberg, Mark	5/30/2023	0.3	Supervise research of potential asset recoveries
Myers, Haleigh	5/30/2023	1.6	Research potential asset recoveries
Tran, Annie	5/30/2023	0.5	Research potential asset recoveries
Tran, Annie	5/30/2023	2.5	Research potential asset recoveries
Tran, Annie	5/30/2023	2.2	Research potential asset recoveries
Tran, Annie	5/30/2023	0.8	Research potential asset recoveries
Tran, Annie	5/30/2023	1.6	Research potential asset recoveries
Waldie, Bill	5/30/2023	1.2	Research potential asset recoveries
Waldie, Bill	5/30/2023	0.6	Research potential asset recoveries



***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
May 10, 2023 through May 31, 2023***

Professional	Date	Hours	Time Description
Bunyan, Richard	5/31/2023	1.7	Research potential asset recoveries
Bunyan, Richard	5/31/2023	2.8	Research potential asset recoveries
Bunyan, Richard	5/31/2023	1.6	Research potential asset recoveries
Choi, Won	5/31/2023	1.8	Research potential asset recoveries
Choi, Won	5/31/2023	1.6	Research potential asset recoveries
Choi, Won	5/31/2023	0.6	Research potential asset recoveries
Choi, Won	5/31/2023	0.5	Research potential asset recoveries
Choi, Won	5/31/2023	0.4	Research potential asset recoveries
Myers, Haleigh	5/31/2023	1.9	Research potential asset recoveries
Myers, Haleigh	5/31/2023	2.1	Research potential asset recoveries
Myers, Haleigh	5/31/2023	2.4	Research potential asset recoveries
Tran, Annie	5/31/2023	1.2	Research potential asset recoveries
Tran, Annie	5/31/2023	0.8	Research potential asset recoveries
Tran, Annie	5/31/2023	1.4	Research potential asset recoveries
Tran, Annie	5/31/2023	0.9	Research potential asset recoveries
Tran, Annie	5/31/2023	1.0	Research potential asset recoveries
Tran, Annie	5/31/2023	1.3	Research potential asset recoveries
Tran, Annie	5/31/2023	0.6	Research potential asset recoveries
<b>Subtotal</b>		<b>415.7</b>	
<b>Tax Matters</b>			
Chung, Angelina	5/11/2023	0.2	Prepare due diligence request list re: outstanding tax-related items
Chung, Angelina	5/11/2023	1.0	Review historical SEC filings re: tax reporting
Hyak, Tim	5/11/2023	1.9	Conduct research re: tax claims
Hyak, Tim	5/11/2023	1.6	Prepare due diligence list request list re: tax considerations
Chung, Angelina	5/12/2023	0.6	Update due diligence request list re: outstanding tax-related items
Greenberg, Mark	5/22/2023	0.6	Supervise development of tax due diligence request
Greenberg, Mark	5/23/2023	0.2	Correspond with UCC counsel re: NOL preservation
Greenberg, Mark	5/25/2023	0.1	Correspond with UCC counsel re: tax considerations
Buich, Melissa	5/26/2023	0.7	Participate on call with UCC counsel and A&M team (Howe, Greenberg, Buich) to discuss tax considerations
Greenberg, Mark	5/26/2023	0.7	Participate on call with UCC counsel and A&M team (Howe, Greenberg, Buich) to discuss tax considerations
Howe, Christopher	5/26/2023	0.7	Participate on call with UCC counsel and A&M team (Howe, Greenberg, Buich) to discuss tax considerations
Greenberg, Mark	5/27/2023	0.2	Correspond with Debtors' professionals and UCC counsel re: tax considerations
Buich, Melissa	5/31/2023	0.8	Participate on call with Debtors' counsel, UCC counsel and A&M team (Howe, Jacobs, Greenberg, Buich) to discuss NOL preservation
Greenberg, Mark	5/31/2023	0.5	Participate on call with Debtors' counsel, UCC counsel and A&M team (Howe, Jacobs, Greenberg, Buich) to discuss NOL preservation (partial)

**Exhibit B**

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
May 10, 2023 through May 31, 2023***

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Howe, Christopher	5/31/2023	0.8	Participate on call with Debtors' counsel, UCC counsel and A&M team (Howe, Jacobs, Greenberg, Buich) to discuss NOL preservation
Jacobs, Kevin	5/31/2023	0.8	Participate on call with Debtors' counsel, UCC counsel and A&M team (Howe, Jacobs, Greenberg, Buich) to discuss NOL preservation
<b>Subtotal</b>		<b>11.4</b>	
<b>Valuation</b>			
Desai, Bijal	5/17/2023	0.6	Review data room contents re: lease valuation
Greenberg, Mark	5/17/2023	0.4	Review lease valuation schedule
Brouwer, Matthew	5/22/2023	0.6	Analyze intellectual property appraisal
Desai, Bijal	5/22/2023	0.3	Review data room contents re: inventory / IP appraisal report
Greenberg, Mark	5/22/2023	0.2	Review lease valuation schedule
Desai, Bijal	5/24/2023	0.8	Analyze intellectual property appraisal re: liquidation value assumptions
Sinclair, Gibbons	5/24/2023	0.3	Analyze intellectual property appraisal
Brouwer, Matthew	5/31/2023	0.9	Review lease valuation schedule
Desai, Bijal	5/31/2023	0.4	Review data room contents re: lease valuation
<b>Subtotal</b>		<b>4.5</b>	
<b>Grand Total</b>		<b>959.5</b>	

**EXHIBIT C**  
ITEMIZED EXPENSE DETAIL  
FOR THE PERIOD OF MAY 10, 2023 THROUGH MAY 31, 2023

*Bed Bath & Beyond, Inc., et al.*  
*Expense Detail by Category*  
*May 10, 2023 through May 31, 2023*

Category / Professional	Date	Expenses (\$)	Description
<b>Meals</b>			
Bunyan, Richard	May-31	\$ 26.90	Dinner while working late in office
		<u>\$ 26.90</u>	
<b>Miscellaneous</b>			
Goulding, Jon	May-12	\$ 1.52	Wireless usage charges
Blanchard, Madison	May-16	41.50	Expenses incurred to research potential asset recoveries
Bunyan, Richard	May-18	10.00	Expenses incurred to research potential asset recoveries
Blanchard, Madison	May-22	71.00	Expenses incurred to research potential asset recoveries
Bunyan, Richard	May-23	12.26	Expenses incurred to research potential asset recoveries
Choi, Won	May-25	36.00	Expenses incurred to research potential asset recoveries
Choi, Won	May-26	66.22	Expenses incurred to research potential asset recoveries
Bunyan, Richard	May-26	12.30	Expenses incurred to research potential asset recoveries
Tran, Annie	May-28	30.99	Expenses incurred to research potential asset recoveries
Waldie, Bill	May-31	340.50	Expenses incurred to research potential asset recoveries
		<u>\$ 622.29</u>	
<b>Grand Total</b>		<u><u>\$ 649.19</u></u>	